Secl. II.37—30,410—[illegible]

REVENUE (194 4) Department

Ms. SERIES.

G.O. No. 812

Dated the 19th April 1944

[Despatch Abstract.]

Tax - Entertainments Tax Act, 1939 - Section 12 - Interpretation - Prosecution launched by Hospet Municipality - Costs incurred - Payment from Provincial Funds - Refused.

C.F. 32.

LOCAL ADMINISTRATION Department

From (Name) Sri M.Sitaramaswami, B.A.,

Designation Commissioner, Hospet Municipal Council

Station H O S P E T

Received 14 FEB 1944 Registered 4256

SECRETARIAT, MADRAS

To

The Secretary to Government,
Local Administration Department,
Madras.

Through Chairman, Municipal Council,
Hospet.

Enclosures: C. No. 118/48 A2 dated 8 - 2 - 1944.

Sewer

Sir,

Sub:- The Madras Entertainment Tax act 1939 - Prosecutions launched against Proprietor, Basaveswara Talkies, Hospet - Expences incurred in the three courts - Payment of- from Provincial Funds - Orders requested.

Ref:- Proceedings of the Board of Revenue : Routine NO:657 - M dated 25 - 2 - 1943. and " NO:1149-M dated 15 - 4 - 1943.

I beg to submit that in 1942 five Charge Sheets were launched in the Stationary Sub Magistrate's Court, Hospet against Sri Gooty Thotappa, Proprietor, Basaveswara Talkies, Hospet, for violating the conditions of the Madras Entertainment Tax Act 1939 and rules framed thereunder.

The Stationary Sub Magistrate, Hospet acquitted the accused in two of the five cases (Viz. C.C.1622/42 & 1623/42) and fined Rs.25/- in each of the three remaining cases (Viz. C. C. 1624/42, 1643/42 & 1745/42).

On appeal by the accused, the Joint Magistrate acquitted the accused in all the three cases and ordered refund of fine collected.

Revisions were filed in the High Court in these three cases, and their Lordships allowed the petitions observing that the Joint Magistrate's interpretation of Section 12 of the Madras Entertainment Tax Act 1939 was incorrect.

The Council engaged a Lawyer to conduct the five prosecutions the Stationary Sub Magistrate's Court, Hospet and to defend the Council in the 8 appeals before the Joint Magistrate, Hospet.

The prosecutions were launched in the Stationary Sub Magistrate's Court on 14 - 7 - '42 and were disposed of on 16 - 11 - '42 after several adjournments. The Lawyer engaged in both Courts demanded Rs.250/- for 8 cases at Rs.50/- for each case in the Stationary Sub-Magistrate's Court and Rs.75/- for three appeals in the Joint Magistrate's Court. The Council considering the work involved fixed a sum of Rs.200/- in all for the five cases in the Stationary Sub-Magistrate's Court and also for the three appeals in Joint Magistrate's Court. Besides this the Council has to meet the expenses incurred in the 3 revisions filed in the High Court amounting to Rs.137/8/-.

In office reference C.NO:1180/42 - A2 dated 15 - 8 - 1942 and 21 - [illegible] the Revenue Board was requested to recommend to the Government payment of the expenses incurred by the Council from Provincial funds. The Board of Revenue in their proceedings noted above declined to recommend to Government for payment of costs from Provincial Funds and stated that the Municipality should meet the expenditure out of the Commission it gets annually under rule 33 (2) of the Entertainment Tax Rules.

Copies of the following records are herewith submitted for favour of perusal : -

i) Copy of this office reference C.NO:1180/42-A2 D/13-2-'43.

ii) -do- -do- D/21-3-'43.

iii) Copy of Proceedings of the Revenue Board Routine NO:657-M D/25-2-'43.

iv) -do- NO:1149-M D/15-4-'43.

Copies of the following records are also submitted for favour of perusal and return : -

i) Copy of the orders of the High Court in Criminal Revision case 588 to 590 of 1943.

ii) Copies of the Judgements of Stationary Sub Magistrate, Hospet in C.C.1643/42, 1624/42, 1622/42, 1745/42 and 1623/42.

iii) Copies of Judgements of Joint Magistrate, Hospet in C. R. Appeals Nos. 1, 2 & 3 / 43.

In this connection I beg to submit the following facts for favour of consideration of the Government. Before the enactment of the Madras Entertainment Act 1939, the Municipalities used to enjoy the entire income derived from Entertainment Tax. After the said Act came into force only ten percent of the income was given to the Municipalities for the administration of the Act in addi-tion to a fixed remuneration for loss of Revenue which was fixed at s.335/- for this Municipality. Until 1st July 1943 the Govern-ment were getting 90 % of the proceeds of the tax and after 1-7-1943 the entire proceeds go to Government excepting the fixed remuneration that is being paid to the Municipalities. This Munici-pality was necessitated to launch prosecutions under reference in the interests of the administration of the Act. In as much as the Municipality acted as an Agency of the Government and the cases were launched to safegaurd the interests of the administration, I beg to submit that it would be justifiable to meet the expenses incurred for the conduct of the cases from out of Provincial Funds as it would be a great hardship if the Municipality is ordered to meet the expenses from the paltry share it gets from out of the Entertainment Tax. Further His Lordship The High Court Judge, has been pleased on the Revision Petition to give a ruling on the point which has been interpreted in different ways in the Lower Courts regarding the admission of the checking Staff to the entertainment.

In view of the facts represented above I beg to request that the Government may be pleased to take a generous view of the matter and sanction the payment of the following expenses incurred in connection with the conduct of the cases under reference from Provincial Funds : -

i)	Pleader's fees in the Stationary Sub Magistrate's Court, Joint Magistrate's Court and High Court ...	s.305/-
ii)	Other incidental charges in all the cases three Courts...	s. 84/-
	TOTAL....	s.389/-

Forwarded
N. Chenniah
Vice-
11/9
Vice chairman.

H. Stte Lacey
Commissioner.

C.R.10-2.

RR 9/43

COPY OF THIS OFFICE REF: C. NO: 1180/42 - A2
DATED: - 13 - 2 - 1942.

Sub:- The Madras Entertainment Tax Act 1939 - (Bellary) Hospet Municipality - Basaveswara Talkies - Prosecution against Proprietor - Payment of fees - early orders requested.

- - -

Ref:- Board's Ref: C.NO:272/43-1 Dated 22 - 1 - '43.

- - -

The copies of judgements in all the five cases are sent by registered packet post.

The accused has preferred appeals before the Joint Magistrate, Hospet in the three cases in which he was fined s.75/- in all. The same Vakil is engaged to argue the appeals on behalf of the unicipality. After the judgement is pronounced copies of judgements will be obtained and submitte to the Board for favour of sanctioning the costs of appeals.

Sd. V. Somasundara Rao,
Commissioner Delegate.

/TRUE COPY/

RR 10/2/44
Commissioner.

COPY OF THIS OFFICE REF: C. NO: 1180/42 - A2
Dated:- 21 - 3 - 1943.

Subject :- Entertainment Tax Act (Bellary) - Hospet Municipality Basaveswara Talkies - Prosecution against the Proprietor Payment of Pleader's fees - Appeal to the High Court - Orders requested.

Ref : - Board's Routine No.657-M Dated 25-2-1943.

I beg to acknowledge the receipt of the records returned with the Board's proceedings quoted above. In the said proceedings the Board has been pleased to observe that the matter should have been settled by personal discussion between the Municipal Commissioner - and the Proprietor. In this connection I beg to submit that it was not without exhausting all possible means of amicable settlement - with the Proprietor that the Municipality had to resort to the Cri - -minal Court in the matter. A perusal of the complete records of the several cases, that is, the depositions of witnesses, the documentary evidence etc., will also establish the unavoidable necessity to launch the prosecutions; the matters involving, not being mere formalities, but of principles governing the rights and duties of Municipalities under the Madras Entertainment Tax Act and last but not the least the vindication of justice. The following are the circumstances which led to the prosecutions under reference. The Proprietor, Basaveswara Talkies, had a tendency of always inter - fering with the smooth administration of the provisions of the Entertainment Tax Act and asserting himself in wrong and perverse interpretation of the rules. The chief cause of the grievance of the Proprietor was " why should the checking Staff be priveleged to have free Cinema Shows. " This was the cause of the whole trouble. He held that even while on checking duty no Supervisor should catch any glimpse of the screen when the film is running. With this - object in view, whenever any Supervisor entered the theatre the Proprietor would direct him to immediately check and get out. He never even allowed the Supervisor any scope to choose his own time to check but instead on his checking when he (the Proprietor) wanted him to do so, with an authority which bordered on physical violance. Immediately the Supervisor entered the theatre the - Proprietor would switch on the lights and stop the Cinema and would not re-commence it until the Supervisor walked out. This was not only a humiliation to the Supervisors but a great inconvenience to the public. Further the checking Staff were treated with the utmost contempt and frequently interrupted in their normal duties. This behaviour on the part of the Proprietor was very much resented by the Supervisors and they complained the matter to me. I also satisfied myself by personal visits to the theatre that there was no exagge - -ration in the version of the Supervisors.

2. On a previous occasion when a similar trouble arose in the time of my predecessor Sri. N. G. Reddy, B.A. (Cantab) he had issued proceedings that a Supervisor is entitled to remain in the theatre throughout the show and chec at his own convenience, without at the same time causing inconvenience to the public, and that he should not be obstructed either by the Proprietor or his staff. The attention of the proprietor was drawn to the relevent Sections of the Act and also to my predecessor's directions, but the Proprietor was not pre - -pared to recognise the authority quoted by me and addressed the - Commercial Tax Officer, Bellary whether the Supervisors are entitled to sit in the theatre for purpose of checking when the show is going on. The Commercial Tax Officer, referred him to the same Sections of the Act quoted by me and instructed him that in case of any further doubt he may abide by the decision of the Local Entertainment Tax - Officer Viz. the Municipal Commissioner. I advised the Proprietor not to create unnecessary unpleasantness and pointed out that the Entertainment Tax ~~itself~~ Act itself confers on the Supervisor the right of free entry into any place of entertainment and that the Proprietor is not authorised to direct any Supervisor to quit. Before actually launching the prosecutions even the Chairman intervened and advised the Proprietor to go in amicable settlement but the latter persisted in his own views. It was with the hope that the Proprietor may come round and with a view to avoid unpleasantness that I delayed launching prosecutions for about 25 days from the date of actual offence. Inspite of it the Proprietor was very adament and continued to interfere in the administration of the provisions of the Act and to obstruct the normal

duties of checking work. Thus it will be seen that the Council's seeking intervension of Law in the matter was a last resource.

3. When the prosecutions were launched, I deputed the Manager, Municipal Office, who is also the General Entertainment Tax Supervisor to conduct the cases. But the Court did not permit him to conduct the prosecution as he happened to be a witness in the said cases. In the meanwhile the Proprietor contested the cases through a pleader. Under these circumstances the Municipality too was obliged to engage a pleader for successfully conducting the cases, in the interests of both the Government and the Municipality. I therefore request that the Board may be pleased to reconsider its decision and recommend for payment of pleader's fees from the Provincial Funds, in view of the fact that the Municipality gets only one tenth of the proceeds realised from Entertainment Tax, while originally the entire proceeds used to go to Municipal Funds.

4. The Stationary Sub Magistrate, Kospet had convicted the Proprie in three cases and inflicted a fine of Rs.25/- in each case. But the Joint Magistrate, Kospet on appeal has been pleased to acquit the accused in all the cases and to order refund of the fines imposed by the Lower Court. Copies of the Judgements of the Joint Magistrate are herewith submitted for favour of perusal and return. The verdict passed by the Joint Magistrate has created a very difficult position both to the Municipality and Government as it has rendered the position of the checking staff very awkward. The Joint Magistrate, in appeal No.1 of 1943, has opined that the duties of the Supervisor's relate to checking of accounts with regards to the issue of tickets and passes. But their duties are exactly the reverse. The Supervisors deputed have nothing to do with the accounts. They have to examine in the theatre whether any person is allowed without tickets and whether the tickets issued are duly affixed with stamps and whether there is any leakage of revenue. In the Judgement passed in appeal Nos. 2 & 3 the Joint Magistrate has been pleased to observe as follows : -

" it is, therefore clear that he was not obstructed in his checking work, but that he was not allowed to choose his own time for checking. "

The very fact that the Supervisor was not allowed to choose his own time for checking tantamounts to a clear offence under section 11 ofthe Entertainment Tax Act. As already represented in this letter the Supervisor was compelled to check when the Proprietor wanted him to do so and not when the Supervisor liked. This subordinate position has placed the Supervisor at the dictates of the Proprietor. The - Judgement seems to be against the spirit of the Act. I may be per - mitted to quote the following further observations made by the Joint Magistrate for kind reference of the Board : -

" The entertainment Tax Act has not been passed to enable petty officers to get free cinema shows and unless there was obstruction in the actual performance of his duties it will not amount to an offence

" The respondents appear to think that the question is one of the privileges and perquisites of the Supervisor Viz. whether they should be allowed without protest to watch a complete show after entering the theatre for the obtainable purpose of checking.

Unless the Supervisor commences his work immediately he enters the theatre he could be pulled out by his ears by the Proprietor's Staff and he will not be allowed option in the matter. As to when the "actual performance of duties " mentioned in the Judgement should commenced and ended it is not possible to decide. The point in the Judgement is that a Supervisor should not be given any scope to look at the cinema. But unfortunately checking duty and seeing the cinema go concurrently. Both the facts cannot be so easily bifurcated as the Learned Magistrate thinks Immediately one enters the theatre the picture itself presents itself to the eye and the two purposes cannot be seperated from each other. This cannot be the spirit of the legislature. A Supervisor under so many restrictions, deprived of his independance to choose his own time to check, placed almost at the mercy of the Proprietor, cannot be expected to discharge his duties efficiently. The view taken by the Joint - Magistrate that a Supervisor who enters a theatre comesthere only to see the Cinema and that, therefore, there is no need to permit him to remain in the theatre is not based on broad principles. The Act itself give the Supervisor the right for free entry into any place of ent - that the the interference of the Proprietor is uncalled for and

A. I & I

not/accordance with any provisions of the Act or rules framed there under. Now that the accused has been acquitted in all the cases the position of the checking staff has become still worse. The Joint Magistrate's Judgement is likely to lower the prestige of the Govern-ment as well as of the Municipality. It is submitted with due respect that the Judgements of the learned Joint Magistrate, Hospet, have the effect, directly or indirectly, to tempt a wilful violation of Law with impunity and thus render nugatory the provisons of the Act. I beg to point out that these are fit cases to be taken up to the High Court, whose decision may clarify the position. This will save future troubles in the matter as they are bound to crop up at any time.

5. As regards the remaining two cases which were acquitted in the Lower Court itself, one relates to the admission of persons into the theatre without tickets or passes. But on the merits of evidence which the Proprietor, being a local man with some influence, was able to fabricate, the accused was acquitted and there may not be any purpose in reopening it. The other case relates to the nonproduction of records by the Proprietor when demanded by the Entertainment Tax General Super-visor appointed by me. This is an offence under rule 16 of the Madras Entertainment Tax Rules. The offence has been admitted by the accused. But the Court was pleased to acquit him on the ground that it was only the Entertainment Tax officer Viz. The Commissioner who was competent to call for the production of any records by the Proprietor and that no member of the checking Staff appointed by the entertainment Tax Officer has any power to call for records. The Checking Staff who derive power from the Entertainment Tax Officer for the enforcement of the Provisions of the Entertainment Tax Act derive also the power to call for records as well from the Proprietor of any entert inment. This is a case in which the ruling of the High Court, may with advantage, be obtained.

6. In the administration of the provisions of the Entertainment Tax Act, the instance of the kind which have occured in this Municipality and the judgement passed thereon do not seem to have any precedents any where in the Presidency, where the Act is in force and as such there is greater necessity for obtaining correct an final rulings on the various issues involved there in so that they may serve as guidance in similar instances which are bound to crop up in future. I request that the Board may be pleased

(1) To permit the Municipality to prefer appeals to the High Court in the said four cases and to meet the expenditure which might be incurred for the purpose from Provincial Funds.

(2). And to recommend to the Government for the payment of expenditure incurred by the Municipality towards Pleader's fees and other incidental charges in the Sub Magistrate's Court and in the Joint Magistrate's Court. In so considering the matter as to fixing the fees, the amount and nature of the work involved and actually turned out, the time occupied for the disposal of the cases and other similar factors also may be kindly taken into consideration.

7. As the High Court has to be moved within three months from the date of passing of Judgement in the Lower Courts I beg to request that the Board may be pleased to pass early orders in the matter. Copies of the Judgements in the the Courts of the Sub Magistrate and Joint Magistrate together with copies of the depositions of witnesses are herewith submitted for favour of perusal and return.

SD. R. Lakshmipathy,
Commissioner.

/TRUE COPY/

Commissioner.

RR 10/7/44

P. T. O.

COPY OF PROCEEDINGS OF THE BOARD OF REVENUE
NO: 657 - M Dated : - 25-2-'43.

Subject :- Entertainment Tax Act - (Bellary) - Hospet Municipality- Basaveswara Talkies - Prosecution - Payment fees - Orders passed.

From the Municipal Commissioner, Hospet, C.1180/42-A2 D/13-1-1943
-do- -do- D/13-2-1943

- - - -

RESOLUTION :-

The Board has perused the judgements in all the five cases. It finds that the cases are simple and could have been represented by a responsible officer of the Municipality. The Board also considers that this is a matter which could have been settled by personal discussion - between the Municipal Commissioner and the Proprietor.

2. The Board is unable to recommend to the Government the payment of the expenses incurred in the prosecution of the cases. The Municipality should meet the expenses from out of the commission it gets from the Government annually under Rule 53 (2) of the Entertainment Tax Rules.

/True Extract/

Sd.P.V.Narasimha Raju,
Assistant Secretary.

/TRUE COPY/

Commissioner.
RR 10/2/44

COPY OF PROCEEDINGS OF THE BOARD OF REVENUE
NO: 1149-M Dated:- 15-4-'43.

Subject : - Entertainment Tax Act - (Bellary) - Hospet Municipality- Basaveswara Talkies - Prosecution - against the Proprietor Payment of Pleader's fees and appeal to High Court - Orders passed.

Read:- Letter from the Commissioner, Hospet Municipality No.C:. 1180/42 - A2 dated 21 - 3 - 1943.

- - -

RESOLUTION : -

The Joint Magistrate's Judgement deal with simple issues and are correct in their conclusions. The Board therefore considers that there is no case for going to the High Court against the Judgement. The Board is also not prepared to recommend to the Government the payment of Pleader's fee or other charges incurred by the Municipality from the - Provincial Funds.

/True Extract/

Sd.P.V.Narasimharaju,
Assistant Secretary.

/TRUE COPY/

C. P. 9-2.

Commissioner
RR 10/2/44

22/24/V

9 Rev. Dept

Endt. no. 661. D/44-1 dt. 24-2-44

Enclosures 32 sheets put up/ issue & return 25 Office 24.2.44 Up to 2 cents

Jan. the Madras Entertainments Jan Act, 1939 - Sec. 12 - Interpretation Prosecutions launched by Hosp. Municipality - Cost incurred - Payment from Provincial Funds - Requested.

From the Commr. Hosp. Municipality C. no. 1180/42 A2 dt. 29-2-44

Referred to the Board of Rev. for remarks.

Office 23.2.44. Jr 23/2/44

Hosp 24.2.44

Sd/-

Sd/- Office 24.2.44

Sd/- Secy. to Govt.

Sd/- Secy. to Govt.

Sd/- Secy. to Govt.

Revenue Department

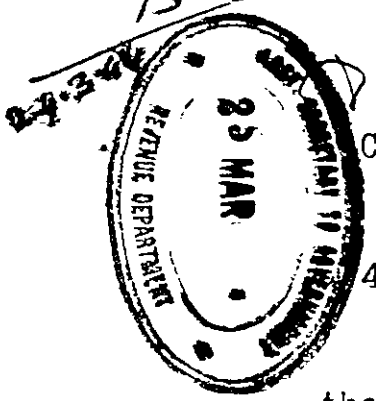
Subject.

Entertainment Tax Act - (Bellary) - Hospet Municipality - Prosecution launched against the proprietor Basaveswara Talkies - Cost incurred- payment from Provincial Funds- Board's remarks- Submitted.

L.Dis. No.T. 1527/44
Station, Madras dated the 20th March 1944.

13 II D

24.3.44



From

R.Galletti Esq., I.C.S.,
Joint Secretary, Board of Revenue.

J.B.Brown Esq., C.S.I., C.I.E., I.C.S.,
Commissioner of Excise, Separate Revenue and Comml. Taxes.

Read the following:-
Endorsement from Government Revenue department No. CEI-44-1 dated the 24th February 1944.

The Board submits that it sees no reason to recommend the grant from the Provincial Funds the whole or any portion of the expenses incurred by the Hospet Municipality in connection with the conduct of the cases in question. No doubt a ruling has been given but whatever the law may be the Board considers that the checking officer should do his job and not use it as an excuse for a free show.

23.3.44

for Jt.Secretary.

To the Secretary to Government, Revenue department with enclosures returned.

23/3/44

M.R.V./21-3-44.

6) Total progressive collections upto the end of the month	37122	2	-	8599	14

I hereby certify that the figures shown in the statement have been verified with the Treasury account and that there are no differences

Coimbatore Collectorate
Dated 4-1935

for Collector
4-1935
12-4-35

12-4-35

To

The Secretary to Board of Revenue
Land Revenue & Sett: Madras

Rev. dept

13

Hb1-2 c.f. from the Commr. Hospet Municipality
C. No. 661-D/44 C. No. 1180/42-A2 dt 8.2.44,

b.11 c.f. from the Bd. of Rev. L. Dis. No. T. 1527/44
dt 20.3.44.

Rev. Govt. put up
Govt. docket
issued
19.4.44.

G. O. No. No 812 dt. 19.4.44

The Govt. are not prepared
~~sanction the payment~~ to ~~grant~~ from the Provincial funds
the expenses incurred by the Hospet
Municipality in connection with the
Conduct of the cases referred to in the letter
of the Commr. Hospet Municipality read above

Hb1-2 c.f. By order,
To Commr. Hospet Municipality 29.3.44. by 29/3/44
thro' the Chairman
Enclosures returned
herewith to the Bd. of Rev.
19.4

Rev. Depts.

Sub: The Madras Entertainments Tax Act, 1939 - Sec. 12 Interpretation - Prosecution launched by Hospet Municipal Council incurred - Payment from Provincial Funds - Requested

C. No. 661/D/44: From the Commr. Hospet Municipality C. No. 1180/42 A2 dt. 29.2.44.

p 7 c f: Issued as endt. No. 661/D/44-1 dt. 24.2.44.

b 1 c f: From the Bd. of Rev. L. Dis. No. T. 1527/44 dt. 20.3.44.

To R.S.

Please see (i) the letter from the Commr. Hospet Municipality and the enclosures to it at pp 1-3 c.f., (ii) the endt. to the Bd. of Rev. at p. 9 c.f., and (iii) the Boards reply at p. 11 c.f.

2. Originally the Madras Local Authorities Entertainments Tax Act, 1926 (Madras Act V of 1927) provided for the levy of a tax on entertainments. This Act was repealed by the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939) which provided for the levy of a Provincial Tax in lieu of the tax levied by local bodies. The new Act came into force on 1.8.39. The local bodies which were deriving revenue under the old Act were compensated for the loss of revenue sustained by them. ~~The new Act was authorised by the Govt to be administered by~~ The Corporation of Madras in the City and the municipalities in the municipal areas, were authorised by Govt to administer the Act. The local bodies ~~of~~ were being paid as a Commission for their working ~~remuneration to be equal to~~ as per the scale ~~of collection~~ of the tax ~~collected by them~~. The administration of the Act was transferred to the C.T. Depts. with effect from 1.7.43.

V Govt note p. VII at p. 25-26 of the Act - Book II - since cancelled

G.O. 1792 Rev (W) 25.5.43

3. The Hospet Municipality launched prosecution against the proprietor of Basaveswara Talkies Hospet in 1942 i.e. when the E.T. Act was being administered by municipalities in the municipal areas. The Hospet Municipality requested the Bd. of Rev. to ~~recommend to~~ more liberally Govt. for payment of ~~expenditure incurred by it~~ in connection with the prosecution, relation to 15% Rs 3.7 c f p 8 c.f. The Bd. refused to comply

with the request of the municipality and informed it that it should meet the expenses from and of the Commission it got from the Govt. under Rule 53 (2) of the E.T. Rules. The Commission paid to municipalities was intended to cover the cost of administration of the Act by the municipalities. As the municipality took the case up to the High Court an important decision with regard to the interpretation of sec 12 of the Act has been obtained. ¶ 4. The Hospet municipality, for the reasons stated in the letter at pp 1-2 C.f., requests that the sum of Rs 389/- incurred by it in connection with the conduct of the suit may be paid to it from Provincial Funds. The Board does not recommend the grant to the municipality from the Provincial Funds the whole or any portion of the expenses incurred by the Hospet Municipality. For order whether this dept. may agree with the Board of Rev. Remarks of L.A. and Finance may be obtained If so, the draft order submitted below is for approval

p 1 93 The Act in Rule 1

p. 11 C.f.

May be sent to L.A.D. and Finance for acceptance before Circulation.

Rev. 6-0-44

28-3-44	28/3/44	28/3/44	30/3/44	Fin.	661.D/44-2 31.3.44.

L.A. Dept

The Hospet mul. el. was administering in its area the Madras Entertainment Act, 1939 till 1.7.43 on behalf of the Govt. & was being paid only 10 per cent of the proceeds of the tax as commission. The cases under reference were conducted 8880 by the mul. el in the interests of the administration of the M.E.T. Act. The expenditure of Rs 389 incurred for conducting the cases cannot be met out of the commission as the commission was intended to cover the cost of

LOCAL ADMINISTRATION DEPT. 4 MAR 1944 SEC. TO GOVT. MADRAS

of administration of the Act by the Board & the matter took up the case to the High court an important decision with reference to the interpretation of section 12 of the Act has been obtained. The Board of Revenue does not recommend the payment from the Provincial funds of the expenditure on the cases for the reasons stated at 'A' on p 8 of. In view of the facts stated at 'B' above it is for consideration whether the payment of expenditure from Provl funds may be supported by this dept.

~~Board may be requested to circulate the case to A.G. if necessary~~

2. The file may be passed on to Finance wo.

3.4.44

The amount involved (Rs 385/-) is small & this dept need not press for the reimbursement of the amount to the Board of Revenue as the same is agreed in view of the decision of the High court at p. 11 of

7.4.44

Finance (Exp A)

The draft order may be passed and the case returned to Revn

14.4.44 Revn

Draft order may issue

15/4/44

Issue

18/4/44

Ag Secy

Labour No. 8880-I-B

Lo. 11.4.44

11 APR 1944 FINANCE DEPARTMENT

Fin 16401 Exp A-I

14.4.44

13.4.44

15780

D 1

GOVERNMENT OF MADRAS.

Received.....1942. Registered.....1942.

Abstract.

Economic condition - Food crops - Production - Increase - Cultivation of office compounds - Orders issued.

Development Department.

G.O.No. Ms. ~~1196~~ 1196 Dated 17th June 1942.

Read the following:-

To the Director of Agriculture, Memorandum No. 10137A/42-2 dated 26th March 1942.
From the Director of Agriculture, No.C.1.475/42, dated 2nd June 1942.

O R D E R:

In order to increase the production of food crops, His Excellency the Governor of Madras is pleased to direct that compounds of the Government offices should, wherever practicable, be cultivated with food crops. Each Department, and in cases where there are more offices than one in a building, the Department which occupies the major portion of the building, should see to the cultivation. The Departments may consult the District Agricultural Officer as to the kind of crop to be grown. The Agricultural Department will arrange for the supply of seed, if necessary.

2. As the cultivation season is fast approaching, Heads of Departments are requested to issue immediate instructions to their subordinate officers to see that compounds which can be cultivated are cultivated with food crops.

3. The Director of Agriculture is requested to instruct the local Agricultural Officers to render any assistance that the Departments may require for the cultivation of their office compounds.

4. A report on the action taken should be submitted by the heads of Departments not later than the 15th August 1942.

(By Order of His Excellency the Governor)

T.SIVASANKAR,
Deputy Secretary to Government.

To all Heads of Departments.
To the Departments of the Secretariat (except Legal)
Copy to the Information Officer and Special Press Adviser.

(True copy)
Forwarded
/By order/

17/6/42
Superintendent.

PRN